IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF A 2023 RATING LIST APPEAL

Case No: CHG101431120

Sitting remotely using Microsoft Teams on 12/06/2026 10:00

Date: 7 July 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

Non-domestic rating appeal; 2023 rating list; Challenge against Compiled List entry; Shop and Premises; accuracy of rateable value; rental and comparable evidence considered; Masking allowance applied to affected areas; panel found that weight of evidence supported current zone A rate for location of subject property; Lotus and Delta v Culverwell (VO) & Leicester City Council [1976] RA 141*. Decision: Dismissed.*

Before:
MR HS DHAMI
MR R CHERIYAN

Between:

THE STRENGTH COLLECTIVE LTD — **Appellant**

- and -

AMANDA HITCHINGS (VALUATION OFFICER) — **Respondent**

Regarding:

GND FLR 80-84 GEORGE STREET, ALTRINCHAM, WA14 1RF
(the "subject property")

Mr P Phillips of Appeal My Rates UK on behalf of the Appellant
Mr B Slater for the Respondent

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal was dismissed.

2. The panel determined a Zone A rate of £375.00 per m² for the subject hereditament was reasonable and confirmed the RV at £48,250 with effect from 16 May 2025.

STATEMENT OF REASONS

Introduction

3. This was a 2023 Rating List appeal. The entry for Gnd Flr 80-84 George Street, Altrincham WA14 1RF ("the subject property") as 'Shop and Premises' had been altered in the 2023 rating list to a RV of £49,000 with effect from 16 May 2025 by a notice issued by the Respondent Valuation Officer (VO) on the same day.

4. The challenge proposal was submitted by Appeal My Rates UK on behalf of the Appellant and was received by the VO on 17 November 2025. It had been made on the grounds that the RV shown in the rating list following the VO's alteration was wrong and a revised RV of £46,500 was proposed with effect from 16 May 2025.

5. The reduction was sought on the basis that parts of the premises were masked by a structural wall which the Appellant contended warranted an overall allowance of 5%, resulting in the reduced RV of £46,500. During the challenge, the VO accepted that a 5% allowance was applicable, but only to those parts of the subject property which were affected by masking. This resulted in the VO amending the RV of the subject property to £48,250.

6. The Appellant did not accept the reduction proposed by the VO, as the resulting RV was considered excessive in relation to the passing rent for the subject property and in accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009, an appeal to this Tribunal was made on the grounds that the valuation for the hereditament is not reasonable. The appeal was received by the Tribunal on 29 January 2026.

7. Mr Phillips appeared on behalf of the Appellant as both advocate and expert witness. In view of the Upper Tribunal's judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT 0253 (LC), he declared that he was instructed under a conditional fee arrangement. He declared that he understood and accepted that his duty was to the Tribunal in giving his evidence and he would comply with this as well as the requirements of his professional bodies regardless of whether or not the evidence supported the client's case.

8. The panel accepted this expert witness evidence on the above basis as the appeal was not complex and to do otherwise would be contrary to regulation 3 (Discharge of VTE functions – general) of the Procedure regulations and was allowable due to the Tribunal's rules on admissibility of evidence (regulation 17(2)(a) where the Tribunal can admit evidence whether or not it would be admissible in a civil trial). The panel therefore considered the "expert" evidence and attached such weight to it as it saw fit.

9. Mr Slater appeared for the respondent in a dual capacity as both advocate and expert witness. He confirmed that he was not instructed under any conditional or other success-based fee arrangement.

10. This statement of reasons is not and does not purport to be a full verbatim record of proceedings.

Background

11. The subject property is a new retail unit which is used as a Gym and Premises, located in a retail parade on George Street in Altrincham. In line with other retail units in the immediate locality, it has been valued on a zoned basis, with a Zone A rate of £375.00 per m^2. An allowance of 5% had been applied to areas affected by masking, resulting in a RV of £48,250.

12. The appellant contended that this RV remained excessive in comparison with the rent passing on the subject property.

13. The Respondent considered that the current zone A rate of £375.00 per m^2 was reasonable based on the rates applied to other retail units on George Street.

Relevant Law

14. The term ‘rateable value’ is defined in paragraph 2(1), Schedule 6 to the Local Government Finance Act 1988 (as amended):

“The rateable value of a non-domestic hereditament (none of which consists of domestic property and none of which is exempt from local non-domestic rating) shall be taken to be an amount equal to the rent at which it is estimated the hereditament might reasonably be expected to let from year to year on these three assumptions –

a) the first assumption is that the tenancy begins on the day by reference to which the determination is to be made;
b) the second assumption is that immediately before the tenancy begins the hereditament is in a state of reasonable repair, but excluding from this assumption any repairs which a reasonable landlord would consider uneconomic;
c) the third assumption is that the tenant undertakes to pay all usual tenant’s rates and taxes and to bear the cost of the repairs and insurance and the other expenses (if any) necessary to maintain the hereditament in a state to command the rent mentioned above”.

15. In respect of an appeal against an entry in the 2023 rating list, the rental levels are to be taken as those passing at the antecedent valuation date (AVD) of 1 April 2021, in accordance with the Rating Lists (Valuation Date) (England) Order 2020 (SI 2020 No. 832).

16. The material day (the date by which physical factors have to be taken into account) was provided by the Non-Domestic Rating (Material Day for List Alterations) Regulations 1992 (SI 1992 No. 556) as amended. In respect of the subject appeal, the material day is 16 May 2025.

Discussion

17. In line with *Lotus & Delta Ltd v Culverwell (VO) & Leicester City Council*, the most relevant evidence is that which reflects open market conditions close to the AVD. The lease for the subject property commenced on 2 March 2021 on a 10-year term. No rent was payable for the first 12 months, and the following rent was payable for the remaining years

    £47,500 2 March 2022 to 1 March 2023
    £52,500 2 March 2023 to 1 March 2024
    £57,500 2 March 2024 to 1 March 2025
    £62,500 per annum (pa) 2 March 2025 to 1 March 2031

18. This rent was confirmed by a copy of the lease which had been included in the challenge documents. The Appellant had analysed the rent to the first break after five years, resulting in an equivalent rent of £45,000 pa. He considered that the 12 month rent-free period was incentive and none of it was to allow for a fitting out period. Based on the equivalent annualised rent, he had analysed the Zone A rate to be £344.60 per m^2.

19. Mr Slater referred to the neighbouring shops on George Street, numbers 82-84, 86, 88, 100 and 102, which had Zone A rates of £375.00 per m^2 applied, and considered that the rate applied to the subject property was reasonable in comparison with these similar properties. He also referred to the assessment of retail units further down George Street, which had Zone A rates of £450 per m^2, and those on George Street opposite the subject property, which had Zone A rates of £400 per m^2.

20. The panel considered that the rent on the subject property was a starting point, but must be tested against rents and assessments of similar retail premises in the locality. The Respondent pointed out that the rent agreed on the subject property related to a shell unit, whereas retail units are generally let as fitted-out units. Mr Slater had not carried out an adjustment to the subject rental analysis to take this into account, but considered that it would be inconsistent to value the subject property at a lower rate than its neighbouring properties.

21. The panel noted that agreements had been reached to reduce the Zone A rate applied to 77/79 George Street, and 83 George Street from £450 per m^2 to £400 per m^2. A challenge was also outstanding in respect to one of the retail units on that side of the street against a Zone A value of £450 per m^2. It also noted however that apart from this appeal, there were no challenges against other properties with a Zone A rate of £375 per m^2, which was the lowest rate on the street.

22. Having considered both parties evidence and submissions, the panel was satisfied that the basket of evidence supports the current Zone A rate of £375 per m^2 applied to the subject property, with most weight applied to the tone of value set by neighbouring retail premises on George Street. Some weight was applied to the subject rent, but the panel considered that some adjustment to the Appellant's analysis of £344.60 per m^2 was warranted given it was let in a shell state and a 12 month rent-free period had been granted.

Conclusion

23. In view of the above findings and conclusions, the Tribunal is satisfied that the amended RV of £48,250 was reasonable and was not persuaded otherwise by the Appellant's evidence.

Right of further appeal

24. Any party who is aggrieved at the Tribunal's decision, and who appeared or was represented at the hearing, has a statutory right of further appeal to the Upper Tribunal (Lands Chamber) pursuant to Regulation 42 of the Tribunal Procedure Regulations. A party does not require permission to appeal from the Tribunal. Any appeal must be made directly to the Upper Tribunal (Lands Chamber) using Form T385 (Notice of appeal) within **four weeks** of the date this decision and statement of reasons was issued.

25. Further information regarding this statutory right of further appeal, and the parties' other rights, is contained in the guidance booklet "*A guide to tribunal decisions"* available on the Tribunal's website at www.valuationtribunal.gov.uk/guidance-booklets/.

Mr HS Dhami, Senior Member (Chair)
Mr R Cheriyan, Senior Member
7 July 2026

James Massey
Clerk to the Tribunal
Date issued to the parties: 7 July 2026